

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	General Fund 01	SPECIAL REVENUE FUNDS						
			Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
ASSETS AND OTHER DEBITS									
101 Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
103 Petty Cash	Debit	Yes							
104 Change Cash	Debit	Yes				Yes			
105 Cash with Fiscal Agents	Debit	Yes							
111 Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
113 Unamortized Discounts on Investments	Credit								
114 Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
115 Accrued Interest on Investments Purchased	Debit								
120 Taxes Receivable-Real	Debit	Yes	Yes	Yes		Yes			Yes
129 Allowance for Uncollectible Taxes-Real	Credit	Yes	Yes	Yes		Yes			Yes
130 Taxes Receivable-Personal/Mobile Homes	Debit	Yes	Yes	Yes		Yes			Yes
139 Allowance for Uncollectible Taxes-Personal	Credit	Yes	Yes	Yes		Yes			Yes
140 Taxes Receivable-Other Taxes	Debit	Yes	Yes	Yes		Yes			Yes
149 Allowance for Uncollectible Taxes-Other Taxes	Debit	Yes	Yes	Yes		Yes			Yes
150 Taxes Receivable-Contested	Debit	Yes	Yes	Yes		Yes			Yes
159 Allowance for Uncollectible Taxes-Contested	Credit	Yes	Yes	Yes		Yes			Yes
160 Interfund/Loan Receivable from Other Funds	Debit								
170 Due from Other Funds	Debit								
180 Due from Other Governments	Debit	Yes	Yes			Yes	Yes	Yes	Yes
190 Accounts Receivable	Debit	Yes	Yes			Yes			Yes
199 Allowance for Uncollectible Accounts Receivable	Credit	Yes	Yes			Yes			Yes
210 Bond Proceeds Receivable	Debit	Yes							
220 Inventories for Consumption-Material and Supplies	Debit					Yes			
230 Inventories for Resale	Debit					Yes			
240 Prepaid Expenses	Debit								
250 Deposits	Debit								
BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE									
401 Estimated Revenues (Budgeted Funds)	Debit	Yes	Yes	Yes		Yes	Yes		Yes
402 Revenues/Other Sources	Credit	Yes	Yes	Yes		Yes	Yes	Yes	Yes
490 Non-Budgeted Revenues-GAAP Purposes (e.g., leases)	Credit								
LIABILITIES, DEFERRED REVENUES, & FUND EQUITY									
601 Interfund/Loan Payable to Other Funds	Credit								
606 Due to Other Funds	Credit								
611 Due to Other Governments	Credit	Yes				Yes	Yes	Yes	
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	Yes	Yes	Yes		Yes	Yes	Yes	Yes

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS			GOVERNMENTAL FUNDS						
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	General Fund 01	SPECIAL REVENUE FUNDS						
			Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
621 Accounts Payable	Credit	Yes	Yes		Yes	Yes	Yes	Yes	Yes
622 Judgements Payable - Current Portion Only	Credit								
623 Registered Warrants Payable	Credit	Yes	Yes	Yes	No	Yes	Yes	No	Yes
630 Contracts Payable - Current Portion Only	Credit	Yes	Yes	Yes	Yes				
650 Notes or Loans Payable - Current Portion Only	Credit	Yes							
656 Accrued Interest Payable - Current Portion Only	Credit	Yes	Yes	Yes					
660 Accrued Operating Expenses Payable	Credit	Yes	Yes						Yes
661 Accrued Salaries and Benefits	Credit	Yes	Yes						Yes
670 Payroll Deductions and Withholdings	Credit	Yes	Yes						Yes
680 Deferred Revenues	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
690 Deposits Payable	Credit								
<b>BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE</b>									
801 Appropriation (budgeted funds)	Credit	Yes	Yes	Yes		Yes	Yes		Yes
802 Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
803 Encumbrances (budgeted funds)	Debit	Optional	Optional	Optional					Optional
890 Non-Budgeted Expenditures - GAAP Purposes (e.g., leases)	Debit								
<b>FUND EQUITY</b>									
951 Reserve for Inventories	Credit								
953 Reserve for Encumbrances	Credit	Optional	Optional	Optional					Optional
961 Reserve for Operations (see definitions)	Credit	Yes	Yes				Yes		Yes
963 Reserve for Unused Protested Taxes	Credit	Yes							
964 Reserve for Unused Tax Audit Receipts	Credit	Yes							
965 Reserve for General Bonus Payments	Credit	Yes							
967 Reserve for Accelerated LGST	Credit								
970 Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
972 Budgetary Fund Balance	Credit	Optional	Optional	Optional					Optional

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS			GOVERNMENTAL FUNDS								
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	Traffic Education Fund 18	SPECIAL REVENUE FUNDS								
			Non Operating Fund 19	Lease Rental Fund 20	Comp Absence Fund 21			Metal Mines Fund 24	State Mining Fund 25	Impact Aid Fund 26	Debt Service Fund 50
ASSETS AND OTHER DEBITS											
101 Cash	Debit	Yes	Yes	Yes	Yes			Yes	Yes		Yes
103 Petty Cash	Debit										
104 Change Cash	Debit										
105 Cash with Fiscal Agents	Debit										
111 Investments	Debit	Yes	Yes	Yes	Yes			Yes	Yes		Yes
113 Unamortized Discounts on Investments	Credit										
114 Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes			Yes	Yes		Yes
115 Accrued Interest on Investments Purchased	Debit										
120 Taxes Receivable-Real	Debit		Yes								Yes
129 Allowance for Uncollectible Taxes-Real	Credit		Yes								Yes
130 Taxes Receivable-Personal/Mobile Homes	Debit		Yes								Yes
139 Allowance for Uncollectible Taxes-Personal	Credit		Yes								Yes
140 Taxes Receivable-Other Taxes	Debit		Yes								Yes
149 Allowance for Uncollectible Taxes-Other Taxes	Debit		Yes								Yes
150 Taxes Receivable-Protested	Debit		Yes								Yes
159 Allowance for Uncollectible Taxes-Protested	Credit		Yes								Yes
160 Loan Receivable from Other Funds	Debit										
170 Due from Other Funds	Debit										
180 Due from Other Governments	Debit										
190 Accounts Receivable	Debit	Yes		Yes							
199 Allowance for Uncollectible Accounts Receivable	Credit	Yes		Yes							
210 Bond Proceeds Receivable	Debit										
220 Inventories for Consumption-Material and Supplies	Debit										
230 Inventories for Resale	Debit										
240 Prepaid Expenses	Debit										
250 Deposits	Debit										
BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE											
401 Estimated Revenues (Budgeted Funds)	Debit		Yes								Yes
402 Revenues	Credit	Yes	Yes	Yes	Yes			Yes	Yes		Yes
490 Non-Budgeted Revenues-GAAP Purposes (e.g., leases)	Credit		Yes								Yes
LIABILITIES, DEFERRED REVENUES, & FUND EQUITY											
601 Interfund/Loan Payable to Other Funds	Credit										
606 Due to Other Funds	Credit										
611 Due to Other Governments	Credit		Yes								
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	Yes	Yes	Yes	Yes			Yes	Yes		Yes

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS									
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	Traffic Education Fund 18	SPECIAL REVENUE FUNDS								
			Non Operating Fund 19	Lease Rental Fund 20	Comp Absence Fund 21			Metal Mines Fund 24	State Mining Fund 25	Impact Aid Fund 26	Debt Service Fund 50
621 Accounts Payable	Credit	Yes	Yes	Yes				Yes		Yes	Yes
622 Judgements Payable - Current Portion Only	Credit										
623 Registered Warrants Payable	Credit	No	Yes	No				No	No	No	No
630 Contracts Payable - Current Portion Only	Credit	Yes									Yes
640 Matured Bonds Payable	Credit										Yes
650 Notes or Loans Payable - Current Portion Only	Credit										Yes
655 Matured Interest Payable	Credit										
656 Accrued Interest Payable - Current Portion Only	Credit	Yes									
660 Accrued Operating Expenses Payable	Credit	Yes	Yes	Yes						Yes	
661 Accrued Salaries and Benefits	Credit	Yes	Yes	Yes	Yes					Yes	
670 Payroll Deductions and Withholdings	Credit	Yes	Yes	Yes	Yes					Yes	
680 Deferred Revenues	Credit		Yes								Yes
690 Deposits Payable	Credit			Yes							
BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 UNRESERVED FUND BALANCE											
801 Appropriation (budgeted funds)	Credit		Yes	Yes							Yes
802 Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes
803 Encumbrances	Debit		Optional								
890 Non-Budgeted Expenditures - GAAP Purposes (e.g., leases)	Debit										
FUND EQUITY											
951 Reserve for Inventories	Credit										
953 Reserve for Encumbrances	Credit		Optional								
961 Reserve for Operations (see definitions)	Credit										Yes
970 Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS		GOVT TYPE FUNDS			PROPRIETARY TYPE FUNDS								
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND		CAPITAL PROJ FUNDS			ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS					
		Normal or Usual Balance	Building Fund 60	Building Reserve Fund 61	School Food Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Central Transpor- tation 75	Internal Service Fimd 77	Self Ins Health 78	Self Ins Liab 79
ASSETS AND OTHER DEBITS													
101	Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
103	Petty Cash	Debit			Yes								
104	Change Cash	Debit			Yes								
105	Cash with Fiscal Agents	Debit										Yes	Yes
111	Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
113	Unamortized Discounts on Investments	Credit											
114	Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
115	Accrued Interest on Investments Purchased	Debit										Yes	Yes
120	Taxes Receivable-Real	Debit		Yes									
129	Allowance for Uncollectible Taxes-Real	Credit		Yes								Yes	Yes
130	Taxes Receivable-Personal/Mobile Homes	Debit		Yes									
139	Allowance for Uncollectible Taxes-Personal	Credit		Yes									
140	Taxes Receivable-Other Taxes	Debit		Yes									
149	Allowance for Uncollectible Taxes-Other Taxes	Debit		Yes									
150	Taxes Receivable-Contested	Debit		Yes									
159	Allowance for Uncollectible Taxes-Contested	Credit		Yes									
160	Loan Receivable from Other Funds	Debit											
170	Due from Other Funds	Debit					Yes	Yes	Yes	Yes	Yes		
180	Due from Other Governments	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		
190	Accounts Receivable	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		
199	Allowance for Uncollectible Accounts Receivable	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
210	Bond Proceeds Receivable	Debit	Yes										
220	Inventories for Consumption-Material and Supplies	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
230	Inventories for Resale	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
240	Prepaid Expenses	Debit											
250	Deposits	Debit											
FIXED ASSETS													
311	Land	Debit											
321	Land Improvements	Debit											
322	Allowance for Depreciation of Land Improvements	Credit											
331	Buildings and Building Improvements	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		
332	Allowance for Depreciation of Bldgs & Improvements	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		
341	Machinery and Equipment	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		
342	Allowance for Depreciation of Machinery & Equipment	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		
351	Construction in Progress (closed to 321 & 331 above)	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes		

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS	GOVT TYPE FUNDS			PROPRIETARY TYPE FUNDS								
	CAPITAL PROJ FUNDS			ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS					
	Normal or Usual Balance	Building Fund 60	Building Reserve Fund 61	School Food Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Central Transportation Fund 75	Internal Service Fund 77	Self Ins Health 78	Self Ins Liab 79
<b>YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND</b>												
<b>BUDGETING/NOMINAL ACCOUNTS CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS</b>												
401 Estimated Revenues (budgeted funds)	Debit		Yes									
402 Revenues/Other Sources	Credit											
490 Nonbudgeted Revenues - GAAP Purposes (e.g., leases)	Credit											
<b>LIABILITIES, DEFERRED REVENUES, AND FUND EQUITY</b>												
601 Interfund/Loan Payable to Other Funds	Credit											
606 Due to Other Funds	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
611 Due to Other Governments	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	No	Yes	No	No	No	No	No	No	No	No	No
621 Accounts Payable	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
623 Registered Warrants Payable	Credit	Yes	Yes									
630 Contracts Payable - Current Portion Only	Credit	Yes	Yes									
631 Construction Contracts Payable - Retained Percentage	Credit	Yes	Yes									
632 Construction Contracts -Other Payable	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
650 Notes and Loans Payable - Current Portion Only	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
656 Accrued Interest Payable - Current Portion Only	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
660 Accrued Operating Expenses Payable	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
661 Accrued Salaries and Benefits	Credit	Yes	Yes									
670 Payroll Deductions and Withholdings	Credit	Yes	Yes					Yes				
680 Deferred Revenues	Credit											
690 Deposits Payable	Credit											
<b>LONG-TERM LIABILITIES</b>												
720 Notes Payable	Credit			Yes	Yes	Yes	Yes	Yes	Yes			
730 Lease Obligations	Credit			Yes	Yes	Yes	Yes	Yes	Yes			
740 Contracts Payable	Credit			Yes	Yes	Yes	Yes	Yes	Yes			
<b>BUDGETING/NOMINAL ACCOUNTS - CLOSED TO 970 FUND BALANCE/940 UNRESERVED RETAINED EARNINGS</b>												
801 Appropriations (Budgeted Funds)	Credit		Yes									
802 Expenditures	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
890 Nonbudgeted Expenditures - GAAP Purposes (e.g., leases)	Debit											
<b>FUND EQUITY</b>												
921 Contributed Capital	Credit	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
930 Reserve for (special purposes) Retained Earnings	Credit	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
940 Unreserved retained Earnings	Credit	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
961 Reserve for Operations (see definitions)	Credit	No	No	No	No	No	No	No	No	No	No	No
970 Unreserved Fund Balance	Credit	Yes	Yes	No	No	No	No	No	No	No	No	No

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

BALANCE SHEET ACCOUNTS		FIDUCIARY TYPE FUNDS										
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND		TRUST FUNDS					AGENCY FUNDS					
		Normal or Usual Balance	Endow- ment Fund 81	Interlocal Agreement Fund 82	Student Extracurr- icular- Activities Fund 84	Miscell- aneous Trust Fund 85	Payroll Fund 86	Claims Fund 86	Investment Earnings Clearing 88	Retirement /COBRA Insurance FUnd 89	Agency A-E 90-94	Deferred Compen- sation 95
<b>ASSETS AND OTHER DEBITS</b>												
101	Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
111	Investments	Debit	Yes	Yes			No	No	No	No		Yes
113	Unamortized Discounts on Investments	Credit										
114	Interest Receivable on Investments	Debit	Yes	Yes								
115	Accrued Interest on Investments Purchased	Debit										
160	Loan Receivable from Other Funds	Debit										
170	Due from Other Funds	Debit										
180	Due from Other Governments	Debit										
190	Accounts Receivable	Debit										
199	Allowance for Uncollectible Accounts Receivable	Credit										
240	Prepaid Expenses	Debit										
250	Deposits	Debit										
<b>NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE</b>												
402	Revenues/Other Sources	Credit	Yes	Yes		Yes						
<b>LIABILITIES, DEFERRED REVENUES, &amp; FUND EQUITY</b>												
601	Interfund/Loan Payable to other Funds	Credit					Yes	Yes				
606	Due to Other Funds	Credit					Yes	Yes				
611	Due to Other Governments	Credit					Yes	Yes				
620	Warrants Payable (closed to 101 cash)	Credit	Yes	Yes		Yes	Yes	No	No	No	No	No
621	Accounts Payable	Credit										
630	Contracts Payable - Current Portion Only	Credit										
650	Notes and Loans Payable - Current Portion Only	Credit										
656	Accrued Interest Payable - Current Portion Only	Credit										
660	Accrued Operating Expenses Payable	Credit										
661	Accrued Salaries and Benefits	Credit										
670	Payroll Deductions and Withholdings	Credit										
680	Deferred Revenues	Credit					Yes					
690	Deposits Payable	Credit										
<b>NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE</b>												
802	Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes	No*	No*	No*	No*	No*	No*
<b>FUND EQUITY</b>												
970	Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes	No*	No*	No*	No*	No*	No*

\*Revenue and expenditure accounts may be used in Agency Funds but are never reported. Revenues and expenditures normally equal. Differences are reported as a receivable or payable. Agency funds have no fund balance.

**3-0700.10 BALANCE SHEET ACCOUNT MATRIX**

<b>BALANCE SHEET ACCOUNTS</b>				
<b>YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND</b>		<b>ACCOUNT GROUPS</b>		
		<b>Normal or Usual Balance</b>	<b>General Fixed Assets Account Group 98</b>	<b>General Long-Term Debt Account Group 98</b>
<b>ASSETS AND OTHER DEBITS</b>				
311	Land	Debit	Yes	
321	Land Improvements	Debit	Yes	
331	Buildings and Building Improvements	Debit	Yes	
341	Machinery and Equipment	Debit	Yes	
351	Construction in Progress (closed to 321 & 331 above)	Debit	Yes	
<b>OTHER DEBITS</b>				
403	Amount Available in Debt Service & Sick Leave Reserve Fund	Debit		Yes
404	Amount to be Provided for Retirement of General Long-term Debt	Debit		Yes
405	Amount to be Provided for Compensated Absences	Debit		Yes
406	Amount to be Provided - Other	Debit		Yes
<b>LIABILITIES AND OTHER CREDITS</b>				
<b>LONG-TERM LIABILITIES</b>				
710	Bonds Payable	Credit		Yes
720	Notes Payable	Credit		Yes
730	Lease Obligations	Credit		Yes
740	Contracts Payable	Credit		Yes
750	Judgments Payable	Credit		Yes
760	Compensated Absences Payable	Credit		Yes
770	Special Assessments Payable	Credit		Yes
<b>OTHER CREDITS</b>				
9XX	Investments in Fixed Assets (see account definitions)	Credit	Yes	



**3-0710.10 OPERATING STATEMENT—REVENUE ACCOUNT MATRIX**

CO TREAS BARS ACCOUNT	OLD OPT ACCOUNT	CURRENT OPT ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
<b>REVENUE FROM LOCAL SOURCES - 1000</b>					
	1000	XXXX	Not Used		
	1100	XXXX	Not Used		
311010	1111	1110	District - Real Property Tax	Various	Levied Funds/Budgeted
311022	1112	1110	District - Personal Property - All Over	Various	Levied Funds/Personal
311021	1114	1110	District - Personal Property - Mobile Homes	Various	Levied Funds
311040	1116	1110	District - Net Proceeds	15-23—Part 5 & 8	Levied Funds
		1117	District - Distribution of Prior Year's Protested	20-9-104	Levied Funds
		1118	District - Dept of Revenue Tax Audit	ARMS T10/CH 46	Levied Funds
314020	1115	1121	District - Motorcycles Fee	61-3-527	Levied Funds
314010	1115	1121	District - Light Vehicle Fee 2% - Cars, Trucks, Quads	61-30527	Levied Funds
321040	1210	1121	District - Out of State Equipment (custom combine)	15-24-301	Levied Funds/Personal
321070	1210	1121	District - Recreation Vehicle Fees:		
311030	1113	1121	District - Motor Vehicle Taxes - Over 1 Ton	Various/15-24-2501	Levied Funds
321070	1210	1121	Quad Cycles/Off Road Vehicles	23-2-803	Levied Funds/Personal
321070	1210	1121	Motor Boats	23-2-517	Levied Funds/Personal
321070	1210	1121	Sail Boats	23-2-517	Levied Funds/Personal
321070	1210	1121	Motor Homes	61-2-521	Levied Funds/Personal
321070	1210	1121	Campers	61-2-521	Levied Funds/Personal
321070	1210	1121	Travel Trailers	61-2-521	Levied Funds/Personal
321070	1210	1121	Snowmobiles	23-2-615	Levied Funds/Personal
		1123	District - Coal Gross Proceeds	15-23-703	1989 Mill Levies
313000		1130	District - Tax Title and Property Sales	7-8-2306	Levied Funds
312000	1190	1190	District - Penalties and Interest on Delinquent Taxes	AGO N71 V42	Levied Funds
		1200	Revenues from Local Govt Units Other Than School Dists.		
	1300	XXXX	Not Used		
	1310	1310	District - Tuition, Individual	20-9-141	General Fund
	1350	1311	District - Driver's Ed Fees	20-7-507	Traffic Ed Fund
	1320	1320	District - Tuition, In State SD	20-9-141	General Fund
	1330	1330	District - Tuition, Out State SD	20-9-141	General Fund
	1340	1340	District - Adult Education Fees	20-7-704	Adult Ed Fund
	1341	XXXX	Not Used		
	1342	XXXX	Not Used		
	1350	XXXX	Not Used - Recode Driver Ed Fees to 1311 or 1982		
	1400	XXXX	Not Used		
	1410	1410	District - Transportation Fees - Individual	20-10-122/123	General/Trans Fund
	1420	1420	District - Transportation Fees - In State SD	20-10-144	General/Trans Fund
	1430	1430	District - Transportation Fees - Out State SD	20-10-144	General/Trans Fund
	1440	1440	District - Transportation Fees - Student Activity, Other	20-9-214	General/Trans Fund

**3-0710.10 OPERATING STATEMENT—REVENUE ACCOUNT MATRIX**

CO TREAS BARS ACCOUNT	OLD OPT ACCOUNT	CURRENT OPT ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
			<b>REVENUE FROM LOCAL SOURCES - 1000</b>		
	1500	XXXX	Not Used		
371000	1510	1510	District - Investment Earnings	20-9-212/213	To Fund Earning
371000	1520	1520	District - Investment Dividends	20-9-212/213	To Fund Earning
371000	1530	1530	District - Net Increases/Decreases in Fair Value	20-9-212/213	To Fund Earning
	1600	XXXX	Not Used		
	1610	XXXX	Not Used		
	1611	1611	District - Food Sales, Reim Lunch	20-10-207	Lunch Fund
	1612	1612	District - Food Sales, Reim Breakfast	20-10-207	Lunch Fund
	1613	1613	District - Food Sales, Reim Milk	20-10-207	Lunch Fund
	1620	XXXX	Not Used		
	1621	1621	District - Food Sales, Non-Reim Lunch	20-10-207	Lunch Fund
	1622	1622	District - Food Sales, Non-Reim Breakfast	20-10-207	Lunch Fund
	1623	1623	District - Food Sales, Non-Reim Milk	20-10-207	Lunch Fund
	1630	1630	District - Food Sales, Catering	20-10-207	Lunch Fund
		1632	District - Food Sales, Adult	20-10-207	Lunch Fund
		1634	District - Food Sales, Ala Carte	20-10-207	Lunch Fund
		1636	District - Food Sales, Summer Foods-Adult	20-10-207	Lunch Fund
	1700	1700	District - Student Extracurricular Activity Receipts	20-9-214	St Act Fund
	1710	XXXX	1710 Not Used - Recode Dorm Charges to 1915		
	1720	XXXX	Not Used - Recode Dorm Charges to 1915		
	1800	1800	District - Community Service Activities	20-9-214	General/Rental Fund (whichever pays expenses per source of revenue)
	1900	1900	District - Other Revenue - Attach Supplemental Explanation		
	1905	XXXX	District - Voided Warrant/Use 1900 - Material Amounts Use 6100		
	1910	1910	District - Rentals/Bldg & Equipment	20-6-607	General/Rental Fund
	1710	1915	District - Dorm Chrg - Students/Teachers	20-9-509	General/Rental Fund
	1920	1920	District - Contributions and Donations	20-9-604	Per Donation
	1940	1940	District - Textbook Sale and Rental	20-9-214	General
	XXXX	1945	District - Fees for Resale of Supplies and Materials	20-9-214	General
		1950	District - Services Provided Other Schools	20-9-701	General/Interlocal Agmt
	1960	1960	District - Services Provided Other Governments	20-9-701	General/Interlocal Agmt
	1970	1970	District - Services Provided Other Funds		
	1980	XXXX	Not Used - Accrued Interest on Bonds-See Balance Sheet		
		1981	District - Summer School Tuition	20-9-214	General
		1982	District - Drivers's Ed Fee - Summer Session	20-7-507	Traffic Ed Fund
	1990	XXXX	Not Used		
	1999	XXXX	Not Used - Code Refunds as Negative Revenues/Expenditures	20-9-224	See Topic 5-0350
		1911	Private Insurance - Audiological		Misc Programs Fund
		1912	Private Insurance - Physical Therapy		Misc Programs Fund
		1913	Private Insurance - Occupational Therapy		Misc Programs Fund
		1914	Private Insurance - Speech Therapy		Misc Programs Fund

**3-0710.10 OPERATING STATEMENT—REVENUE ACCOUNT MATRIX**

CO TREAS BARS ACCOUNT	OLD OPT ACCOUNT	CURRENT OPT ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
			<b>REVENUE FROM LOCAL SOURCES - 1000</b>		
_____	2000	XXXX	Not Used		
_____	2100	XXXX	Not Used		
_____	2110	XXXX	Not Used - Recode to 3110		
_____		2111	County Equalization Prior Years'	20-9-331/333	General Fund
_____					
_____		2114	County Metal Mines License Taxes 20-9-231	15-37-117	Metal Mines Fund
_____		2115	County Hard Rock Mining Impact Trust Reserve 20-9-231	7-6-2225	Metal Mines Fund
_____					
_____	2200	XXXX	Not Used County Restricted Grants		
_____	2210	XXXX	Not Used		
_____	2220	2220	County Transportation Reimbursement	20-10-146	Transportation Fund
_____		2240	County Distribution - Retirement	20-3-205	Retirement Fund
			<b>REVENUE FROM STATE SOURCES - 3000</b>		
_____	3000	XXXX	Not Used		
_____	3100	XXXX	Not Used		
_____	3110	3110	State and County Equalization	20-9-344	General
_____	3111	3115	State Special Education Allowable Costs	20-9-321	General
_____	3120	3120	State Guaranteed Tax Base Subsidy	20-3-106(14)	General/Rtmt/Debt Svc
_____					
_____	3200	XXXX	Not Used		
_____	3210	3210	State Transportation Aid	20-10-145	Transportation
_____	3220	3220	State Food Reimbursement	20-10-201	School Food Fund
_____	3230	XXXX	Not Used		
_____	3231	XXXX	Not Used		
_____	3233	3233	State Special Education Co-op Payment	20-7-451	Co-op Fund 382
_____		3235	State Audiology Contracts	20-7-403(14)	Misc Program Fund
_____	3240	3240	State Vocational Education	20--7-306	Misc Program Fund
_____	3250	3250	State Adult Education	20-7-712	Adult Ed Fund
_____	3260	3260	State Driver Education	20-7-507	Traffic Ed Fund
_____	3270	3270	State Gifted and Talented	20-7-903	Misc Programs Fund
_____		3280	SIMMS Technology Grant		Misc Programs Fund
_____		3281	State Technology Aid	20-9-533	Misc Prog/Tech Fund
_____		3290	Other State Grants		Misc Programs Fund
_____	3300	XXXX	Not Used		
_____		3301	State Payment in Lieu of Taxes-State Lands	77-1-506	Levied Funds
_____		3302	State Payment in Lieu of Taxes-Fish/Wildlife/Parks	87-1-604	Per Co. Commissioners
_____	3310		State Impact (discontinued in 1994)		
_____		3330	State Hard Rock Mining Impact	90-6-307	Mining Impact Fund 25
_____		3340	State Coal Board Grants	90-6-208	Misc Programs Fund
_____		3351	Medicaid - Audiological		Misc Programs Fund
_____		3352	Medicaid - Physical Therapy		Misc Programs Fund
_____		3353	Medicaid - Occupational Therapy		Misc Programs Fund
_____		3354	Medicaid - Speech Therapy		Misc Programs Fund
_____		3355	Medicaid - Miscellaneous		Misc Programs Fund

**3-0710.10 OPERATING STATEMENT—REVENUE ACCOUNT MATRIX**

CO TREAS BARS ACCOUNT	OLD OPT ACCOUNT	CURRENT OPT ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
			<b>REVENUE FROM STATE SOURCES - 3000</b>		
_____	3400	XXXX	Not Used		
_____	3410	XXXX	Not Used		
_____	3420	3420	State Corporation License Tax	15-31-701	Levied Funds
_____	3430	3430	State Aeronautics Fee	67-3-204	Levied Funds
_____		3440	State Personal Property Tax Reimbursement	15-1-111	Levies Funds/Personal
_____		3442	State SB 184 - Property Tax Reimbursement		Levied Funds
_____		3443	State Motor Vehicle Reimbursement	61-3-504	General Fund only
_____		3460	State Montana Oil and Gas Tax	15-36-323, 324	1989 Mill Levies
_____	3900	3900	State Revenue on Behalf of District		Misc Programs Fund
_____	3999	XXXX	Not Used - Code Refunds as Negative Revenues/Expenditures	20-9-224	See Topic 5-0350
			<b>REVENUE FROM FEDERAL SOURCES - 4000</b>		
_____	4000	XXXX	Not Used		
_____	4100	4100	Unrestricted Direct Grants - Explain on Annual Report	20-9-507	Misc Programs Fund
_____	4200	4200	Unrestricted Direct Grants Via State - Explain on Annual Report	20-9-507	Misc Programs Fund
_____	4300	XXXX	Not Used/Restricted Direct Grants		
_____	4310	4310	Federal Direct Elem/Sec Educ 84.003 Bilingual Education 84.014 Follow Through 15.130 Dept of Interior - Johnson O'Malley	20-9-507	Misc Programs Fund
_____	4360	4360	84.060 Federal Indian Education - Title V	20-9-507	Misc Programs Fund
_____		4370	93.600 Head Start	20-9-507	Misc Programs Fund
_____	4390	4390	Federal Other - Explain on Annual Report 84.276A Goals 2000	20-9-507	Misc Programs Fund
_____	4510	4510	Federal ESEA Title I & Title VI 84.010 ESEA Title I - Educationally Deprived Children LEA 84.011 ESEA Title I - Migrant Education 84.213 ESEA Title I - Even Start/LEA 84.214 ESEA Title I - Even Start/Migrant 84.216 ESEA Title I - Capital Expenses 84.218 ESEA Title I - Program Improvement Grants 84.151 ESEA Title VI - Educational Improvements	20-9-507	Misc Programs Fund
_____	4530	4530	Federal Vocational Education 84.048 Vocational Ed - Basic Grant to States (Carl Perkins) 84.243A Vocational Ed - Tech Prep	20-9-507	Misc Programs Fund

**3-0710.10 OPERATING STATEMENT—REVENUE ACCOUNT MATRIX**

CO TREAS BARS ACCOUNT	OLD OPI ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
_____	4540	4540	<b>REVENUE FROM LOCAL SOURCES - 1000</b> Federal Adult Education 84.002 Adult Basic Education 84.192 Adult Basic Ed. for the Homeless/Stuart B. McKinney 93.561 Job Opportunities and Basic Skills (JOBS)	20-9-507	Misc Programs Fund
_____	4550	4550	Federal Child Nutrition 10.550 School Foods Commodity Distribution 10.553 School Foods Breakfast 10.555 School Foods Lunch 10.556 School Foods Milk Program 10.558 School Foods Snacks 10.564 School Foods Nutrition Education and Training	20-10-201	Lunch Fund
_____		4555	10.559 School Foods Summer Program	20-10-201	Lunch Fund
_____	4560	4560	Federal Individuals with Disabilities Education Act (IDEA) 84.027 IDEA Part B 84.029 IDEA Part D Personnel Preparation 84.173 IDEA Preschool Grant	20-9-507	Misc Programs Fund
_____	4600	4600	Federal Other Restricted Grants Via State 84.168 Title II Professional Development 84.184 Drug Free Schools 17.250 Dept of Labor - Job Training Partnership Act 84.162 Emergency Immigrant Education 84.215G Framework for Aesthetic Literacy 94.004 Learn and Serve	20-9-507	Misc Programs Fund
_____		4650	Contracts with Office of Public Instruction: 84.083 Women's Education Equity Title IX Part C 84.203 U.S. Dept of Education - Star Schools 84.196 McKinney Education of Homeless Children	20-9-507	Misc Programs Fund

**3-0710.10 OPERATING STATEMENT—REVENUE ACCOUNT MATRIX**

CO TREAS BARS ACCOUNT	OLD OPI ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
			<b>REVENUE FROM FEDERAL SOURCES - 4000</b>		
_____	XXXX	4700	Grants - In-Aid Through State Agency Other than OPI 84.035A - LSCA Laser Cat Grant 47.071 - SIMMS Technology Grant 47.076 - Systemic Teacher Excellence Programs (STEP) 93.170 - Community Youth Activities Program (CYAP) 84.158A - Transition Grant (MSU, UM, EMC) 17.249 - School-to-Work	20-9-603	Misc Programs Fund
_____	4800	4800	Federal Payment in Lieu of Taxes	7-6-101	Per Co. Commissioners
_____	4810	XXXX	Not Used - Forest Reserve Receipts - to County Wide Funds Only		
_____	4820	4820	84.041 Federal Impact Aid (P.L. 874)	20-9-514	Impact Aid Fund
_____	4900	XXXX	Not Used - Federal Revenue on Behalf of Districts		
_____	4910	4910	Federal Revenue on Behalf of District - Direct	20-9-507	Misc Program Funds
_____	4920	4920	Federal Revenue on Behalf of District - Via State	20-9-507	Misc Program Funds
_____		4930	Federal Indirect Cost Reimbursements/Aggregate of Reimbursements	20-9-507	Misc Program Funds
_____	4999	XXXX	Not Used - Code Refunds as Negative Revenues/Expenditures		See Topic 5-0350
			<b>REVENUE FROM OTHER FINANCING SOURCES - 5000</b>		
_____	5000	XXXX	Not Used		
_____	5100	5110	Sale of Bonds	20-9-508	Building Fund
_____	5100	5120	Proceeds from Refunding Bonds	20-9-412	Building Fund
_____	5200	5200	Sale of or Compensation for Loss of Assets 20-9-604	20-9-508	Discretion of Board
_____	5300	5300	Operating Transfers from Other Funds	Topic 5-0520	General/Comp Absences
_____		5400	Proceeds from Long-Term Liabilities/Board of Investments	20-9-471	Bldg/Bldg Res/Misc Prog
_____		5500	Reserved		
_____		5600	Reserved		
_____		5700	Resource Transfers from Other School Districts or Cooperatives	Topic 5-1500	General/Misc Program/X82
_____		5710	Special Education Resource Transfers		Co-op Fund
			<b>ADJUSTMENT TO BEGINNING FUND BALANCE - 6000</b>		
_____		6100	Material Prior Period Revenue Adjustments	ARMS 10.10.305 See Topic 5-0280	
_____		9710	Residual Equity Transfers In	20-9-201 General Fund	

**3-0720.10 OPERATING STATEMENT—EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM			GOVERNMENTAL FUNDS							
YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND			General Fund 01	SPECIAL REVENUE FUNDS						
				Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
100 REGULAR EDUCATION PROGRAMS-ELEMENTARY/SECONDARY			Yes	Yes	Yes		Yes	Yes	Yes	Yes
110	Kindergarten		Optional					Optional		
120	Elementary		Optional	Optional				Optional		
130	Middle School		Optional					Optional		
140	Junior High (grades 7-9)		Optional					Optional		
150	Secondary		Optional	Optional				Optional		
160	District-Wide		Optional		Optional			Optional		
SPECIAL PROGRAMS/STATE AND FEDERAL GRANTS										
210	Reserved									
220	Reserved									
230	Reserved									
240	Reserved									
250	Reserved									
260	Bilingual	Federal	Yes					Yes	Yes	
261	Foreign Language Education	Federal	Yes						Yes	
262	Emergency Immigrant Education	Federal	Yes							
263	Federal Title I Grant - Even Start Migrant	Federal	Yes					Use 291		
270	Gifted and Talented	State/Federal	Yes					Yes	Yes	
271	Aggregate of Reim/Indirect Cost	State/Federal							Yes	
274	Audiology Contracted Services	State						Use 280	Yes	
275	Special Education Contingency	State						Use 280	Yes	
277	IDEA Part B	Federal						Use 280	Yes	
278	IDEA Part D	Federal						Use 280	Yes	
279	IDEA Preschool Grant	Federal						Use 280	Yes	
280	Special Education	State/Federal	Yes	Yes	Yes		Yes	Use 280	Yes	
284	Title VI Grant - Effective Schools	Federal								
285	Aids Education	Federal						Yes	Yes	
286	Drug Free	Federal						Yes	Yes	
287	Johnson O'Malley	Federal						Yes	Yes	
288	Math/Science	Federal	Yes					Yes	Yes	
289	Title VI Grant - Regular Programs	Federal						Yes	Yes	
290	Federal Title 1 Grant - Even Start/LEA	Federal						Use 291	Yes	
291	Title I - Ed Deprived/Comp Ed	Federal						Use 291	Yes	
292	Title I - Handicapped	Federal	Yes					Use 291	Yes	
293	Title I - Delinquent	Federal						Use 291	Yes	
294	Title I - Capital Expenses	Federal						Use 291	Yes	
295	Title I - Program Improvements	Federal						Use 291	Yes	
296	Title I - Migrant	Federal						Use 291	Yes	
297	Title I - Correctional	Federal						Use 291	Yes	
298	Direct/Non-OPI State Grants	State						Yes	Yes	
299	Direct/Non-OPI Federal Grant	Federal						Yes	Yes	

**3-0720.10 OPERATING STATEMENT—EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM  YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND	GOVERNMENTAL FUNDS							
	General Fund 01	SPECIAL REVENUE FUNDS						
		Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
<b>VOCATIONAL EDUCATION</b>								
310 Agriculture	Yes					Yes	Yes	
320 Distributive Education	Yes					Yes	Yes	
330 Health Occupations	Yes					Yes	Yes	
341 Home Economics - Occupational	Yes					Yes	Yes	
342 Home Economics - Consumer and Homemaking	Yes					Yes	Yes	
350 Technical Education/Industrial Arts	Yes					Yes	Yes	
360 Business and Office Practices	Yes					Yes	Yes	
370 Not Used								
380 Trades and Industrial Occupations	Yes					Yes	Yes	
391 Vo Ed Carl Perkins - Title 2 - Federal (81)						Yes	Yes	
392 Vo Ed Carl Perkins - Title 2 - Federal (82)						Use 391	Yes	
393 Vo Ed Carl Perkins - Title 3B - Federal (83)						Use 391	Yes	
394 Vo Ed Carl Perkins - Title 3A - Federal (84)						Use 391	Yes	
395 Vo Ed Carl Perkins - Title 3E - Federal (85)						Use 391	Yes	
396 Vo Ed Carl Perkins - Title 3F - Federal (86)						Use 391	Yes	
<b>OTHER INSTRUCTIONAL PROGRAMS</b>								
410 Summer School	Yes					Yes		
420 Distance Learning	Yes					Yes	Yes	
421 Montana Education Telecommunication Network						Yes	Yes	
422 STAR Schools						Yes	Yes	
430 Serve America						Yes	Yes	
440 SIMMS						Yes	Yes	
450 Framework for Aesthetic Literacy						Yes	Yes	
451 Learn and Serve						Yes	Yes	
452 Goals 2000						Yes	Yes	
<b>500 NON-PUBLIC SCHOOL PROGRAMS</b>								
<b>ADULT EDUCATION PROGRAMS</b>								
610 Adult/Continuing Education(Adult Basic Education) District						Use 610	No	Yes
650 Adult Basic Education District/Federal/State						Use 650	Yes	No
651 Job Opportunities and Basic Skills Federal/State						Use 650	Yes	No
654 Adult Basic Education - English Literacy Federal						Use 650	Yes	No
655 Adult Basic Education - Homeless Federal						Use 650	Yes	No
656 Adult Basic Education - Other State/Federal						Use 650	Yes	No
657 Adult Basic Education - JPTA Federal						Use 650	Yes	No
<b>EXTRACURRICULAR PROGRAMS</b>								
710 School Sponsored Extracurricular Activities	Yes					Yes		
720 School Sponsored Extracurricular Athletics	Yes					Yes		
<b>COMMUNITY SERVICE PROGRAM</b>								
810 Community Recreation						Yes		
820 Civic Services						Yes		
830 Public Library Services						Yes		
840 Custody and Child Care Services						Yes		
850 Welfare Activities						Yes		
860 Community Drug Free Programs						Yes		
<b>ENTERPRISE PROGRAMS</b>								
910 School Food Services	Yes			Yes		Yes		
920 Other Enterprise/Internal Service Programs								



**3-0720.10 OPERATING STATEMENT—EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM	GOVERNMENTAL FUNDS							
	SPECIAL REVENUE FUNDS							
	Traffic Education Fund 18	Non Operating Fund 19	Lease Rental Fund 20	Comp Absence Fund 21	Metal Mines Fund 24	Mining Impact Fund 25	Impact Aid Fund 26	Debt Service Fund 50
<b>YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND</b>								
<b>100 REGULAR EDUCATION PROGRAMS</b> <b>ELEMENTARY/SECONDARY</b> 110 Kindergarten 120 Elementary 130 Middle School 140 Junior High (Grades 7-9) 150 Secondary 160 District-Wide	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>SPECIAL PROGRAMS</b> 280 Special Education <div>Federal</div>				Yes	Yes	Yes	Yes	No
<b>310-396 VOCATIONAL PROGRAMS</b> <b>410-440 OTHER INSTRUCTIONAL PROGRAMS</b> <b>500 NON-PUBLIC SCHOOL PROGRAMS</b> <b>610-657 ADULT EDUCATION PROGRAMS</b>				Yes	Yes	Yes	Yes	
<b>EXTRACURRICULAR PROGRAMS</b> 710 School Sponsored Extracurricular Activities 720 School Sponsored Extracurricular Athletics				Yes		Yes	Yes	
<b>810-890 COMMUNITY SERVICE PROGRAM</b> <b>ENTERPRISE PROGRAMS</b> 910 School Food Services 920 Other Enterprise/Internal Service Programs				Yes	Yes	Yes	Yes	

### 3-0720.10 OPERATING STATEMENT—EXPENDITURE PROGRAM MATRIX

[illegible]

**3-0720.10 OPERATING STATEMENT—EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM	FIDUCIARY TYPE FUNDS			
	TRUST FUNDS			
	Endowment Fund 82	Inter-Local Agreement Fund 82	Student Activity Fund 84	Miscellaneous Trust Fund 85
<b>YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND</b>				
<b>100 REGULAR EDUCATION PROGRAMS</b> <b>ELEMENTARY/SECONDARY</b> 110 Kindergarten 120 Elementary 130 Middle School 140 Junior High (grades 7-9) 150 Secondary 160 District-Wide	Yes	Yes		Yes
<b>SPECIAL PROGRAMS</b>  280 Special Education	Yes	Yes		Yes
<b>310-396 VOCATIONAL PROGRAMS</b>  <b>410-440 OTHER INSTRUCTIONAL PROGRAMS</b>  <b>500 NON-PUBLIC SCHOOL PROGRAMS</b>  <b>610-657 ADULT EDUCATION PROGRAMS</b>  <b>EXTRACURRICULAR PROGRAMS</b> 710 School Sponsored Extracurricular Activities 720 School Sponsored Extracurricular Athletics			Yes Yes	
<b>COMMUNITY SERVICES PROGRAMS</b> 810 Community Recreation 820 Civic Services 830 Public Library Services 840 Custody and Child Care Services 850 Welfare Activities 860 Community Drug Free Programs	Yes	Yes Yes Yes Yes Yes Yes	Yes	Yes Yes Yes Yes Yes Yes
<b>ENTERPRISE PROGRAMS</b> 910 School Foods Services				

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**3-0730.10 OPERATING STATEMENT—EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION  YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND	GOVERNMENTAL FUNDS							
	General Fund 01	SPECIAL REVENUE FUNDS						
		Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
1XXX Instruction	Yes	Yes*			Yes	Yes	Yes	Yes
21XX Support Services - Students	Yes					Yes	Yes	Yes
221X Support Services - Instructional Staff	Yes					Yes	Yes	Yes
222X Support Services - Educational Media Services	Yes					Yes	Yes	Yes
23XX Support Services - General Administration	Yes	Yes				Yes	Yes	
24XX Support Services - School Administration	Yes	Yes				Yes	Yes	
25XX Support Services - Business Services	Yes	Yes				Yes	Yes	
26XX Support Services - Operation and Maintenance of Plant	Yes	Yes				Yes	Yes	
27XX Support Services - Student Transportation	Yes	Yes	Yes			Yes	Yes	
28XX Support Services - Central	Yes					Yes	Yes	
31XX Non-Educational Services - Food Services	Yes			Yes		Yes		
32XX Non-Educational Services - Other Enterprises Services	Yes					Yes		
33XX Non-Educational Services - Community Services	Yes	Yes						
34XX Non-Educational Services - Extracurricular Activities	Yes		Yes			Yes		
35XX Non-Educational Services - Extracurricular Athletics	Yes		Yes			Yes		
4XXX Facilities Acquisitions	Yes	Yes						
5XXX Debt Service	Yes							
6XXX Other Financing Uses (see definitions for additional functions)	Yes							

\*Correspondence  
courses use  
Object 320

**3-0730.10 OPERATING STATEMENT—EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION  YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND	GOVERNMENTAL FUNDS								
	SPECIAL REVENUE FUNDS								
	Traffic Education Fund 18	Non Operating Fund 19	Lease Rental Fund 20	Comp Absences Fund 21	Chapter 1 Fund 22	Chapter 2 Fund 23	Metal Mines Fund 24	Mining Impact Fund 25	Impact Aid Fund 26
1XXX Instruction	Yes			Yes	Yes	Yes	Yes	Yes	Yes
21XX Support Services - Students				Yes	Yes	Yes	Yes	Yes	Yes
221X Support Services - Instructional Staff				Yes	Yes	Yes	Yes	Yes	Yes
2213 Support Services - Instructional Staff Development	Yes				Yes	Yes	Yes	Yes	Yes
222X Support Services - Educational Media Services				Yes		Yes	Yes	Yes	Yes
23XX Support Services - General Administration				Yes		Yes	Yes	Yes	Yes
24XX Support Services - School Administration				Yes		Yes	Yes	Yes	Yes
25XX Support Services - Business Services		Yes		Yes		Yes	Yes	Yes	Yes
26XX Support Services - Operation and Maintenance of Plant	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes
27XX Support Services - Student Transportation		Yes		Yes			Yes	Yes	Yes
28XX Support Services - Central				Yes			Yes	Yes	Yes
31XX Non-Educational Services - Food Services				Yes			Yes	Yes	Yes
32XX Non-Educational Services - Other Enterprises Services							Yes	Yes	Yes
33XX Non-Educational Services - Community Services							Yes		
34XX Non-Educational Services - Extracurricular Activities				Yes			Yes	Yes	Yes
35XX Non-Educational Services - Extracurricular Athletics				Yes			Yes	Yes	Yes
4XXX Facilities Acquisitions							Yes	Yes	
5XXX Debt Service									
6XXX Other Financing Uses (see definitions for additional functions)									

**3-0730.10 OPERATING STATEMENT—EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION  YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND	GOVERNMENTAL FUNDS		PROPRIETARY TYPE FUNDS							
	CAPITAL PROJ FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS				
	Building Fund 60	Building Reserve Fund 61	School Food Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Internal Service Fund 77	Self Ins Health 78	Self Ins Liab 79
1XXX Instruction	Yes	Yes								
21XX Support Services - Students										
221X Support Services - Instructional Staff										
222X Support Services - Educational Media Services										
23XX Support Services - General Administration										
24XX Support Services - School Administration										
25XX Support Services - Business Services										
26XX Support Services - Operation and Maintenance of Plant			Yes							
27XX Support Services - Student Transportation	Yes									
28XX Support Services - Central										
31XX Non-Educational Services - Food Services			Yes							
32XX Non-Educational Services - Other Enterprises Services				Yes	Yes	Yes	Yes	Yes	Yes	Yes
33XX Non-Educational Services - Community Services										
34XX Non-Educational Services - Extracurricular Activities										
35XX Non-Educational Services - Extracurricular Athletics										
4XXX Facilities Acquisitions	Yes	Yes								
5XXX Debt Service										
6XXX Other Financing Uses (see definitions for additional functions)										

**3-0730.10 OPERATING STATEMENT—EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION	FIDUCIARY TYPE FUNDS			
	TRUST FUNDS			
	Endowment Fund 82	Inter-Local Agreement Fund 82	Student Activity Fund 84	Miscellaneous Trust Fund 85
YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND				
1XXX Instruction	Yes	Yes		
21XX Support Services - Students	Yes	Yes		
221X Support Services - Instructional Staff		Yes		
222X Support Services - Educational Media Services		Yes		
23XX Support Services - General Administration		Yes		
24XX Support Services - School Administration		Yes		
25XX Support Services - Business Services		Yes		
26XX Support Services - Operation and Maintenance of Plant		Yes		
27XX Support Services - Student Transportation		Yes		
28XX Support Services - Central		Yes		
31XX Non-Educational Services - Food Services		Yes		
32XX Non-Educational Services - Other Enterprises Services		Yes		
33XX Non-Educational Services - Community Services	Yes	Yes		Yes
34XX Non-Educational Services - Extracurricular Activities	Yes	Yes	Yes	
35XX Non-Educational Services - Extracurricular Athletics	Yes	Yes	Yes	
4XXX Facilities Acquisitions	Yes			
5XXX Debt Service				
6XXX Other Financing Uses (see definitions for additional functions)				



**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION							
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES						
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500	
<b>100 PERSONNEL SERVICES - SALARIES</b>	<b>100</b>								*	
110 Regular Salaries										
111 Office/Administrative - Certified		111	No	No	No	No	Yes	Yes	Yes	
112 Professional - Educational/Certified		112	Yes				No	No	No	
113 Professional - Other/Certified		113	Yes	Yes	Yes	Yes	No	No	No	
114 Custodial/Technical		114	No	No	No	No	No	No	No	
115 Clerical		115	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
116 Cooks/Service Work		116	No	No	No	No	No	No	No	
117 Aides - Instructional/Support Services		117	Yes	Yes	Yes	Yes	No	No	No	
118 Bus Drivers		118	No	No	No	No	No	No	No	
119 Other Supervisory Salaries		119	No	No	No	No	Yes	Yes	Yes	
12X Temporary Salaries		12X	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
13X Overtime		13X								
14X Sabbatical Leave		14X	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
15X Stipends		15X								
160 Sick Leave Termination Pay		160	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
170 Vacation Termination Pay		170	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
180 Severance Pay/Retirement Bonus		180	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
<b>200 PERSONNEL SERVICES - EMPLOYEE BENEFITS</b>	<b>200</b>									
210 Social Security		210	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
220 Contribution, TRS		220	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
230 Contribution, PERS		230	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
240 Contribution, Unemployment		240	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
250 Workers Compensation		250	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
260 Health Insurance		260	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
270 Life and Disability Insurance		270	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
280 Other Employee Benefits		280	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
<b>300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>	<b>300</b>									
310 Official/Administrative Services		310	No	No	No	No	Yes	Yes	Yes	
320 Professional - Educational Services		320	Yes	Yes	Yes	Yes	No	No	No	
321 Prof- Ed Service - Distance Learning		321	Yes				No	No	No	
330 Other Professional Services		330					Yes	Yes	Yes	
340 Technical Services		340	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
350 Contracted Services With Other Districts or Coops		350	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
351 Other District Within State		351	Yes	Yes	Yes					
352 Other District Outside State		352	Yes	Yes	Yes					
354 Cooperatives		354	Yes	Yes	Yes					
*Special Education and Other Program Directors and Full-Time Department Chairpersons should be coded to function 2490 (see definitions for functions 1000 & 2490).										

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION						
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
<b>400 PURCHASED PROPERTY SERVICES</b>	<b>400</b>								
410 Energy Utility Services		410	No	No	No	No	No	No	No
411 Gas		411	No	No	No	No	No	No	No
412 Electricity		412	No	No	No	No	No	No	No
420 Other Utility Services		420	No	No	No	No	No	No	No
421 Water/Sewer		421	No	No	No	No	No	No	No
430 Cleaning Services		430	No	No	No	No	No	No	No
431 Disposal Services		431	No	No	No	No	No	No	No
432 Snow Plow Services		432	No	No	No	No	No	No	No
433 Custodial Services		433	No	No	No	No	No	No	No
440 Repair and Maintenance Services		440	Yes	Yes	Yes	Yes	Yes	Yes	Yes
450 Rental		450							
451 Rental of Land and Buildings		451							
452 Rental of Equipment and Vehicles		452	Yes	Yes	Yes	Yes	Yes	Yes	Yes
460 Minor Construction Services (see 725)		460	No	No	No	No	No	No	No
<b>500 OTHER PURCHASED SERVICES</b>	<b>500</b>								
510 Student Transportation Services		510	No	No	No	No	No	No	No
511 Transportation From Another SD Within State		511	No	No	No	No	No	No	No
512 Transportation From Another SD Outside State		512	No	No	No	No	No	No	No
513 Contracted Services, Private Bus Contractors		513	No	No	No	No	No	No	No
514 Individual Transportation Contracts		514	No	No	No	No	No	No	No
515 Contingency - New Students to School Districts		515	No	No	No	No	No	No	No
516 Field Trips		516	Yes	No	No	No	No	No	No
520 Insurance, Property, Casualty, and Liability		520	No	No	No	No	Yes	No	No
530 Communication Services		530					Yes	Yes	Yes
531 Telephone		531					Yes	Yes	Yes
532 Postage		532					Yes	Yes	Yes
540 Advertising		540					Yes	Yes	Yes
545 Recruitment		545					Yes		
550 Printing, Binding and Duplication		550	Yes	Yes	Yes	Yes	Yes	Yes	Yes
561 Tuition - In State	561	561	Yes	No	No	No	No	No	No
562 Tuition - Out of State	562	562	Yes	No	No	No	No	No	No
563 Tuition to Private Schools	563	563	Yes	No	No	No	No	No	No
570 Contracted School Food Services		570	Yes	No	No	No	No	No	No
581 In-District Travel		581	No	Yes		Yes	Yes	Yes	Yes
582 Out of District Travel		582		No	Yes	No	Yes	Yes	Yes
590 Miscellaneous Purchased Services		590							
591 Miscellaneous Service Purchase Locally									
594 Student Room and Board - In State		594					No	No	No
595 Student Room and Board - Out of State		595					No	No	No

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION						
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
<b>600 SUPPLIES AND MATERIALS</b>	<b>600</b>								
610 Supplies		610	Yes	Yes	Yes	Yes	Yes	Yes	Yes
615 Replacement Supplies and Parts		615	Yes	Yes	Yes	Yes	Yes	Yes	Yes
620 Energy Supplies		620							
621 Bottled Gas		621	No	No	No	No	No	No	No
622 Oil		622	No	No	No	No	No	No	No
623 Coal		623	No	No	No	No	No	No	No
624 Vehicle and Equipment Fuel		624	No	No	No	No	No	No	No
630 Food		630	Yes						
640 Textbooks, Library Books, and Resource Books		640	Yes	Yes	Yes	Yes	Yes	Yes	Yes
650 Periodicals		650	Yes	Yes	Yes	Yes	Yes	Yes	Yes
660 Minor Equipment - New		660	Yes	Yes	Yes	Yes	Yes	Yes	Yes
670 Minor Equipment - Replacement		670	Yes	Yes	Yes	Yes	Yes	Yes	Yes
681 Computer Software		681	Yes	Yes	Yes	Yes	Yes	Yes	Yes
682 Media Software		682	Yes		Yes				
<b>700 PROPERTY AND EQUIPMENT ACQUISITION</b>									
710 Land - Acquisition	710	710	No	No	No	No	No	No	No
715 Land - Improvements	715	715	No	No	No	No	No	No	No
720 Buildings - Acquisition	720	720	No	No	No	No	No	No	No
725 Major Construction Services	725	725							
73X Major Equipment - New	730	73X	Yes	Yes	Yes	Yes	Yes	Yes	Yes
74X Major Equipment - Replacement	740	74X	Yes	Yes	Yes	Yes	Yes	Yes	No
750 Depreciation	750	750							
780 Computer Hardware	780	780	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>800 OTHER</b>									
810 Dues and Fees	810	810	Yes	Yes	Yes	Yes	Yes	Yes	Yes
820 Judgement Against the School District	820	820	No	No	No	No	Yes	No	No
830 Special Assessments	830	830	No	No	No	No	Yes	No	No
840 Principal on Debt	840	840	No	No	No	No	No	No	No
850 Interest on Debt	850	850	No	No	No	No	No	No	No
860 Agent Fees	860	860	No	No	No	No	No	No	No
870 Student Scholarships	870	870	No	No	No	No	No	No	No
880 Other Vo-Ed Costs	880	880	No	No	No	No	No	No	No
<b>ADJUSTMENTS TO BEGINNING FUND BALANCE</b>									
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>900 OTHER USES OF FUNDS</b>									
910 Operating Transfers to Other Funds	910	910	No	No	No	No	No	No	No
920 Resources Transferred to Other District or Coops	920	920	No	No	No	No	No	No	No
930 Federal or State Grant Resources Transferred	930	930	No	No	No	No	No	No	No

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES			NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Central 2800	Food 3100	Other Enterprise Services 3200	Community Services 3300
<b>100 PERSONNEL SERVICES - SALARIES</b>	<b>100</b>							
110 Regular Salaries								
111 Office/Administrative - Certified		111	No	Yes	No		No	No
112 Professional - Educational/Certified		112	No	No	No	No	No	
113 Professional - Other/Certified		113	No	No	No	No	No	
114 Custodial/Technical		114	Yes					
115 Clerical		115						Yes
116 Cooks/Service Work		116	No	No	Yes	Yes	Yes	No
117 Aides - Instructional/Support Services		117	No	Yes	No	No	No	No
118 Bus Drivers		118	No	Yes	No	No	Yes	Yes
119 Other Supervisory Salaries		119	Yes	Yes	Yes	Yes	Yes	Yes
12X Temporary Salaries		12X	Yes	Yes	Yes	Yes	Yes	Yes
13X Overtime		13X	Yes	Yes	Yes	Yes	Yes	
14X Sabbatical Leave		14X						
15X Stipends		15X						
160 Sick Leave Termination Pay		160	Yes	Yes	Yes	Yes	Yes	
170 Vacation Termination Pay		170	Yes	Yes	Yes	Yes	Yes	
180 Severance Pay/Retirement Bonus		180						
<b>200 PERSONNEL SERVICES - EMPLOYEE BENEFITS</b>	<b>200</b>							
210 Social Security		210	Yes	Yes	Yes	Yes	Yes	Yes
220 Contribution, TRS		220	Yes	Yes	Yes	Yes	Yes	Yes
230 Contribution, PERS		230	Yes	Yes	Yes	Yes	Yes	Yes
240 Contribution, Unemployment		240	Yes	Yes	Yes	Yes	Yes	Yes
250 Workers Compensation		250	Yes	Yes	Yes	Yes	Yes	Yes
260 Health Insurance		260	Yes	Yes	Yes	Yes	Yes	Yes
270 Life and Disability Insurance		270	Yes	Yes	Yes	Yes	Yes	Yes
280 Other Employee Benefits		280	Yes	Yes	Yes	Yes	Yes	Yes
<b>300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>	<b>300</b>							
310 Official/Administrative Services		310	No	No	No	No	No	No
320 Professional - Educational Services		320	No	No*	No	No	No	No
321 Prof- Ed Service - Distance Learning		321	No	No	No	No	Yes	Yes
330 Other Professional Services		330	Yes		Yes	Yes	Yes	Yes
340 Technical Services		340	Yes		Yes	Yes		
350 Contracted Services With Other Districts or Coops								
351 Other District Within State		351						
352 Other District Outside State		352						
354 Cooperatives		354						

\*Correspondence  
Courses use  
Function 1000

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES			NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Central 2800	Food 3100	Other Enterprise Services 3200	Community Services 3300
<b>400 PURCHASED PROPERTY SERVICES</b>	<b>400</b>							
410 Energy Utility Services								
411 Gas		411	Yes					
412 Electricity		412	Yes					
420 Other Utility Services								
421 Water/Sewer		421	Yes					
430 Cleaning Services		430	Yes					
431 Disposal Services		431	Yes					
432 Snow Plow Services		432	Yes					
433 Custodial Services		433	Yes					
440 Repair and Maintenance Services		440	Yes	Yes	Yes	Yes	Yes	Yes
450 Rental		450	Yes					
451 Rental of Land and Buildings		451	Yes					
452 Rental of Equipment and Vehicles		452	Yes	Yes		Yes	Yes	Yes
460 Minor Construction Services (see 725)		460	Yes					
<b>500 OTHER PURCHASED SERVICES</b>	<b>500</b>							
510 Student Transportation Services		510	No	Yes	No	No	No	No
511 Transportation From Another SD Within State		511	No	Yes	No	No	No	No
512 Transportation From Another SD Outside State		512	No	Yes	No	No	No	No
513 Contracted Services, Private Bus Contractors		513	No	Yes	No	No	No	No
514 Individual Transportation Contracts		514	No	Yes	No	No	No	No
515 Contingency - New Students to School Districts		515	No	Yes	No	No	No	No
516 Field Trips		516	No		No	No	No	No
520 Insurance, Property, Casualty, and Liability		520	Yes	Yes	No	No	No	No
530 Communication Services		530						
531 Telephone		531						
532 Postage		532						
540 Advertising		540						
545 Recruitment		545						
550 Printing, Binding and Duplication		550	No					
561 Tuition - In State	561	561	No	No	No	No	No	No
562 Tuition - Out of State	562	562	No	No	No	No	No	No
563 Tuition to Private Schools	563	563	No	No	No	No	No	No
570 Contracted School Food Services		570	No	No	No	Yes	No	No
581 In-District Travel		581	Yes	Yes	Yes	Yes	Yes	Yes
582 Out of District Travel		582	Yes	Yes	Yes	Yes		
590 Miscellaneous Purchased Services		590						
591 Miscellaneous Service Purchase Locally		591	No	Yes	No	No	No	No
594 Student Room and Board - In State		594						
595 Student Room and Board - Out of State		595	No	Yes	No	No	No	No

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES			NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Central 2800	Food 3100	Other Enterprise Services 3200	Community Services 3300
<b>600 SUPPLIES AND MATERIALS</b>	<b>600</b>							
610 Supplies		610	Yes	Yes	Yes	Yes	Yes	Yes
615 Replacement Supplies and Parts		615	Yes	Yes	Yes	Yes	Yes	Yes
620 Energy Supplies		620	Yes					
621 Bottled Gas		621	Yes					
622 Oil		622	Yes					
623 Coal		623	Yes					
624 Vehicle and Equipment Fuel		624	Yes	Yes		Yes	Yes	Yes
630 Food		630	No	No	No	Yes	No	
640 Textbooks, Library Books, and Resource Books		640	Yes	Yes	Yes	Yes	Yes	Yes
650 Periodicals		650	Yes	Yes	Yes	Yes	Yes	Yes
660 Minor Equipment - New		660	Yes	Yes	Yes	Yes	Yes	Yes
670 Minor Equipment - Replacement		670	Yes	Yes	Yes	Yes	Yes	Yes
681 Computer Software		681	Yes	Yes	Yes	Yes	Yes	Yes
682 Media Software		682						
<b>700 PROPERTY AND EQUIPMENT ACQUISITION</b>								
710 Land - Acquisition	710	710	No	No	No	No	No	No
715 Land - Improvements	715	715	No	No	No	No	No	No
720 Buildings - Acquisition	720	720	No	No	No	No	No	No
725 Major Construction Services	725	725		No	No	No	No	No
73X Major Equipment - New	730	73X		Yes				
74X Major Equipment - Replacement	740	74X		Yes				
750 Depreciation	750	750	No	No	No	Yes*	Yes*	Yes*
780 Computer Hardware	780	780	Yes	Yes	Yes	Yes	Yes	Yes
<b>800 OTHER</b>								
810 Dues and Fees	810	810		Yes		Yes	Yes	
820 Judgement Against the School District	820	820	No	No	No		No	No
830 Special Assessments	830	830	No	No	No	No	No	No
840 Principal on Debt	840	840	No	No	No	No	No	No
850 Interest on Debt	850	850	No	No	No	No	No	No
860 Agent Fees	860	860	No	No	No	No	No	No
870 Student Scholarships	870	870	No	No	No	No	No	No
880 Other Vo-Ed Costs	880	880	No	No	No	No	No	No
<b>ADJUSTMENTS TO BEGINNING FUND BALANCE</b>								
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes	Yes	Yes	Yes
<b>900 OTHER USES OF FUNDS</b>								
910 Operating Transfers to Other Funds	910	910	No	No	No	No	No	No
920 Resources Transferred to Other District or Coops	920	920	No	No	No	No	No	No
930 Federal or State Grant Resource Transferred	930	930	No	No	No	No	No	No

**\*Proprietary Type Funds Only**

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
<b>100 PERSONNEL SERVICES - SALARIES</b>	<b>100</b>							
110 Regular Salaries								
111 Office/Administrative - Certified		111	No	No				
112 Professional - Educational/Certified		112	No	No				
113 Professional - Other/Certified		113	No	No				
114 Custodial/Technical		114						
115 Clerical		115	No	No				
116 Cooks/Service Work		116	No	No				
117 Aides - Instructional/Support Services		117	No	No				
118 Bus Drivers		118	Yes	Yes				
119 Other Supervisory Salaries		119	Yes	Yes				
12X Temporary Salaries		12X	Yes	Yes				
13X Overtime		13X	Yes	Yes				
14X Sabbatical Leave		14X						
15X Stipends		15X	Yes	Yes				
160 Sick Leave Termination Pay		160						
170 Vacation Termination Pay		170						
180 Severance Pay/Retirement Bonus		180						
<b>200 PERSONNEL SERVICES - EMPLOYEE BENEFITS</b>	<b>200</b>							
210 Social Security		210	Yes	Yes				
220 Contribution, TRS		220	Yes	Yes				
230 Contribution, PERS		230	Yes	Yes				
240 Contribution, Unemployment		240	Yes	Yes				
250 Workers Compensation		250	Yes	Yes				
260 Health Insurance		260						
270 Life and Disability Insurance		270						
280 Other Employee Benefits		280						
<b>300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>	<b>300</b>							
310 Official/Administrative Services		310	No	No				
320 Professional - Educational Services		320	No	No				
321 Prof- Ed Service - Distance Learning		321	No	No				
330 Other Professional Services		330						
340 Technical Services		340						
350 Contracted Services With Other Districts or Coops								
351 Other District Within State		351						
352 Other District Outside State		352						
354 Cooperatives		354						
<b>*Do not include Athletics.</b>								

**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
<b>400 PURCHASED PROPERTY SERVICES</b>	<b>400</b>							
410 Energy Utility Services		410	No	No				
411 Gas		411	No	No				
412 Electricity		412	No	No				
420 Other Utility Services		420	No	No				
421 Water/Sewer		421	No	No				
430 Cleaning Services		430	No	No				
431 Disposal Services		431	No	No				
432 Snow Plow Services		432	No	No				
433 Custodial Services		433	No	No				
440 Repair and Maintenance Services		440	Yes	Yes				
450 Rental		450	Yes	Yes				
451 Rental of Land and Buildings		451						
452 Rental of Equipment and Vehicles		452	Yes	Yes				
460 Minor Construction Services (see 725)		460	No	No				
<b>500 OTHER PURCHASED SERVICES</b>	<b>500</b>							
510 Student Transportation Services		510	No	No				
511 Transportation From Another SD Within State		511	No	No				
512 Transportation From Another SD Outside State		512	No	No				
513 Contracted Services, Private Bus Contractors		513	No	No				
514 Individual Transportation Contracts		514	No	No				
515 Contingency - New Students to School Districts		515	No	No				
516 Field Trips		516						
520 Insurance, Property, Casualty, and Liability		520	Yes	Yes				
530 Communication Services		530						
531 Telephone		531	Yes	Yes				
532 Postage		532						
540 Advertising		540						
545 Recruitment		545						
550 Printing, Binding and Duplication		550	Yes	Yes				
561 Tuition - In State	561	561	No	No				
562 Tuition - Out of State	562	562	No	No				
563 Tuition to Private Schools	563	563	No	No				
570 Contracted School Food Services		570	No	No				
581 In-District Travel		581	Yes	Yes				
582 Out of District Travel		582	Yes	Yes				
590 Miscellaneous Purchased Services		590						
591 Miscellaneous Service Purchase Locally		591						
594 Student Room and Board - In State		594	No	No				
595 Student Room and Board - Out of State		595	No	No				
<b>*Do not include Athletics.</b>								



**3-0740.10 OPERATING STATEMENT—EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
<b>600 SUPPLIES AND MATERIALS</b>	<b>600</b>							
610 Supplies		610	Yes	Yes				
615 Replacement Supplies and Parts		615	Yes	Yes				
620 Energy Supplies		620						
621 Bottled Gas		621						
622 Oil		622						
623 Coal		623						
624 Vehicle and Equipment Fuel		624	Yes	Yes				
630 Food		630	No	No				
640 Textbooks, Library Books, and Resource Books		640	Yes	Yes				
650 Periodicals		650	Yes	Yes				
660 Minor Equipment - New		660	Yes	Yes				
670 Minor Equipment - Replacement		670	Yes	Yes				
681 Computer Software		681						
682 Media Software		682						
<b>700 PROPERTY AND EQUIPMENT ACQUISITION</b>								
710 Land - Acquisition	710	710	No	No	Yes			
715 Land - Improvements	715	715	No	No	Yes			
720 Buildings - Acquisition	720	720	No	No	Yes			
725 Major Construction Services	725	725	No	No	Yes			
73X Major Equipment - New	730	73X	Yes	Yes	Yes			
74X Major Equipment - Replacement	740	74X	Yes	Yes	Yes			
750 Depreciation	750	750	No	No	No			
780 Computer Hardware	780	780	Yes	Yes	Yes			
<b>800 OTHER</b>	<b>800</b>							
810 Dues and Fees	810	810	Yes	Yes				
820 Judgement Against the School District	820	820	No	No		Yes		
830 Special Assessments	830	830	No	No		Yes		
840 Principal on Debt	840	840	No	No		Yes		
850 Interest on Debt	850	850	No	No		Yes		
860 Agent Fees	860	860	No	No		Yes		
870 Student Scholarships	870	870	No	No				
880 Other Vo-Ed Costs	880	880	No	No				
<b>ADJUSTMENTS TO BEGINNING FUND BALANCE</b>								
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes			
<b>900 OTHER USES OF FUNDS</b>								
910 Operating Transfers to Other Funds	910	910					Yes	
920 Resources Transferred to Other District or Coops	920	920					No	Yes
930 Federal or State Grant Resources Transferred	930	930					No	Yes
940 Indirect Costs								Yes
<b>*Do not include Athletics.</b>								